

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF MISSISSIPPI**

IN RE: WYATT & McALISTER PLLC

**CHAPTER 7 PROCEEDING
CASE NO. 09-04354-ee**

OBJECTION TO PROOF OF CLAIM

COMES NOW Debtor Wyatt & McAlister, through counsel, and files this its Objection to the Proof of Claim filed by the Mississippi State Tax Commission (MSTC), and in support thereof would respectfully show unto this honorable Court as follows, to-wit:

1. The Proof of Claim filed by MSTC on January 13, 2010 (Claim No. 1), lists the Debtor owing said entity the sum of \$6,761.43 at the time the instant Chapter 7 proceeding was filed.
2. The Debtor would submit that in January 2009, Mary McAlister, a co-member of the employer, a professional limited liability company, conspired with Wyatt & McAlister's three employees to deplete the law firm's cash and assets, and intentionally cause the firm to become insolvent. All three employees of the Debtor participated in said conspiracy and resigned their employment on or about January 9, 2009. Thus, the Debtor had no employees and owed no taxes for the period of time for which MSTC is asserting taxes are owed in its Proof of Claim.

WHEREFORE, PREMISES CONSIDERED, the Debtor prays that its Objection be received and filed, and that upon consideration thereof, that this honorable will deny the Proof of Claim filed by MSTC in its entirety. Further, the Debtor prays for any and all other relief, either general or specific, to which it may be entitled in the premises.

DATED this the 3rd day of February, 2010.

Respectfully submitted,

WYATT & McALISTER PLLC

By: s/ Vann F. Leonard
Vann F. Leonard, Attorney for the Debtor

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CERTIFICATE OF SERVICE

I hereby certify that I have this date caused to be mailed by prepaid First Class United States Mail a true and correct copy of the above and foregoing Objection electronically filed with the Clerk of this Court using the ECF system, to the following persons named below:

Office of the United States Trustee
Attention: Ronald H. McAlpin, Esquire - ronald.mcalpin@usdoj.gov
100 West Capitol Street, Suite 706
Jackson, Mississippi 39269

J. Stephen Smith, CPA - trustee1@smithcpafirm.com
Chapter 7 Case Trustee
5 Old River Place, Ste 107
Jackson, Mississippi 39202

Mississippi State Tax Commission
Attention: Bankruptcy Section
Post Office Box 22808
Jackson, Mississippi 39225

Lawrence E. Allison, Jr., Esquire - lallison@brunini.com
Brunini, Grantham, Grower & Hewes, PLLC
Post Office Drawer 119
Jackson, Mississippi 39205

DATED this the 3rd day of February, 2010.

s/ Vann F. Leonard